

ABSTRACT OF THE DISCLOSURE

A semiconductor device includes a first semiconductor layer, a second semiconductor layer, and a third semiconductor layer. The first semiconductor layer is formed in a first region of the semiconductor substrate. The second semiconductor layer is formed in a second region of the semiconductor substrate with an insulation film interposed between the semiconductor substrate and the second semiconductor layer. The third semiconductor layer is formed in a third region of a part of the semiconductor substrate with the insulation film and the second semiconductor layer extending in the third region and interposed between the semiconductor substrate and the third semiconductor layer. The top surface of the third semiconductor layer is higher than that of the second semiconductor layer in the second region.

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